



**DISTRICT OF COLUMBIA PUBLIC SCHOOLS**

Budgetary Comparison Schedule - Governmental Funds and Supplemental Information

September 30, 2002

(With Independent Auditors' Report Thereon)

# **DISTRICT OF COLUMBIA PUBLIC SCHOOLS**

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## **SUPPLEMENTAL INFORMATION**



2001 M Street NW  
Washington, DC 20036

## **Independent Auditors' Report**

To the Members of the Board of Education  
of the District of Columbia:

We have audited the accompanying Budgetary Comparison Schedule – Governmental Funds of the District of Columbia Public Schools (DCPS), which represents a portion of the District of Columbia's General Fund and Federal & Private Resources Fund, for the year ended September 30, 2002. This schedule is the responsibility of the DCPS's management. Our responsibility is to express an opinion on this schedule based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Budgetary Comparison Schedule – Governmental Funds is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in Budgetary Comparison Schedule – Governmental Funds. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in note 1, the schedule presents only the DCPS's original budget, final budget and actual revenues, expenditures and other sources/uses, which is not a complete presentation of the financial position or changes in financial position of the District of Columbia Public Schools or the District of Columbia. Furthermore, the accompanying schedule presents only a portion of the District of Columbia's General Fund and Federal & Private Resources Fund and it does not purport to, and does not, present the financial position or changes in financial position of the District of Columbia Public Schools or the District of Columbia as of September 30, 2002.

In our opinion, the Budgetary Comparison Schedule – Governmental Funds, presents fairly, in all material respects, the original budget, final budget and actual revenues, expenditures and other sources/uses of the DCPS, which represents a portion of the District of Columbia's General Fund and Federal & Private Resources Fund, for the year ended September 30, 2002, in conformity with accounting principles generally accepted in the United States of America.





Our audit was conducted for the purpose of forming an opinion on the Budgetary Comparison Schedule – Governmental Funds. The Schedule of Expenditures – Budget and Actual – Governmental Funds – Organization is presented for purposes of additional analysis and is not part of the Budgetary Comparison Schedule – Governmental Funds. The Schedule of Expenditures – Budget and Actual – Governmental Funds– Organization has been subjected to the auditing procedures applied in the audit of the Budgetary Comparison Schedule – Governmental Funds and, in our opinion, is fairly stated in all material respects in relation to the Budgetary Comparison Schedule – Governmental Funds taken as a whole.

KPMG LLP

January 24, 2003

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Federal, Private, and Other Resources				Total			
Budget		Actual	Variance Positive (Negative)	Budget		Actual	Variance Positive (Negative)
Original	Final			Original	Final		
-	-	-	-	648,858	739,484	739,484	-
-	-	-	-	-	1,527	1,527	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,182	7,092	6,390	(702)	3,182	7,092	6,390	(702)
147,130	149,968	109,155	(40,813)	147,130	149,968	109,155	(40,813)
4,108	7,193	6,868	(325)	4,108	7,193	6,868	(325)
-	-	-	-	-	-	9,000	9,000
154,420	164,253	122,413	(41,840)	803,278	905,264	872,424	(32,840)
32	3,400	9,052	(5,652)	297,549	375,499	357,596	17,903
41,628	44,393	42,868	1,525	75,857	113,924	122,489	(8,565)
2,722	5,011	3,178	1,833	9,642	12,165	24,573	(12,408)
13,886	8,370	5,580	2,790	63,951	55,801	52,223	3,578
5,136	11,732	9,423	2,309	18,451	28,510	25,576	2,934
-	181	172	9	25,247	24,735	29,310	(4,575)
1,304	104	61	43	5,879	5,596	1,392	4,204
-	-	-	-	6,217	6,315	1,294	5,021
-	-	-	-	13	33	(413)	446
-	-	-	-	268	267	150	117
23,845	12,714	2,277	10,437	66,917	51,306	21,273	30,033
11,682	29,768	24,230	5,538	66,644	78,979	83,817	(4,838)
48,185	36,834	18,878	17,956	144,621	131,232	134,513	(3,281)
6,000	11,746	6,321	5,425	22,022	20,902	16,985	3,917
154,420	164,253	122,040	42,213	803,278	905,264	870,778	34,486
-	-	373	373	-	-	1,646	1,646

**Notes to the Budgetary Comparison Schedule – Governmental Funds**

*(Dollars in Thousands)*

**(1) Summary of Significant Accounting Policies**

***Background***

The mission of the District of Columbia Public Schools (DCPS and/or the Schools) is to provide a comprehensive system of publicly supported education for students from pre-kindergarten through grade twelve. Services include programs at the elementary, junior and senior high school levels, as well as special education for handicapped students and career training opportunities for adults at career development centers.

The Schools are an independent, but not legally separate, agency of the District of Columbia (District) and are included in the District's budgetary request to the United States Congress (Congress). The School's budget is subject to approval by the Council of the District, and is subject to congressional appropriation as part of the overall budget appropriation for the District government for each fiscal period.

The accounting and reporting policies followed by the Schools in the presentation of the Budgetary Comparison Schedule –Governmental Funds conform to accounting principles generally accepted in the United States of America as applicable to governmental units (GAAP). The following is a summary of the Schools' significant accounting policies.

***Financial Reporting Entity***

The Schools are considered an agency of the District's reporting entity because of its fiscal dependence on the District; significant portions of the School's revenue are received from the District. In fiscal year 2002, the Schools received appropriations from the District representing twenty percent (20%) of the District's total general fund revenue. Further, the Schools are subject to the budgetary procedures followed by the District in its annual request to Congress. As an agency of the District, the financial position and results of operations of the Schools are included in the District's basic financial statements.

The accompanying schedule presents only the DCPS's original budget, final budget and actual revenues, expenditures and other sources/uses, which is not a complete presentation of the financial position or changes in financial position of the District of Columbia Public Schools or the District of Columbia. Furthermore, the accompanying schedule presents only a portion of the District of Columbia's General Fund and Federal & Private Resources Fund and is not intended to present the financial position or changes in financial position of the District of Columbia Public Schools or the District of

Columbia as a whole in conformity with accounting principles generally accepted in the United States of America.

Excluded from the accompanying schedules are:

- Depreciation on all capital assets used by the schools;
- Interest expense and related debt service costs on general obligation debt issued by the District to fund schools capital improvements program; and
- Financial operations of the District of Columbia Public Charter Schools.

### ***Basis of Presentation***

### ***Basis of Accounting***

The basis of accounting refers to the timing of recognition of revenues and expenditures. The accounting and financial reporting treatment applied is determined by its measurement focus. The activity accounted for in the Budgetary Comparison Schedule-Governmental Funds use a current financial resources measurement focus.

The modified accrual basis of accounting is used by the governmental funds from which the information in the schedules is derived. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current accounting period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

Significant revenues susceptible to accrual are intergovernmental revenues. In applying the "susceptible to accrual" concept to intergovernmental revenues (Federal and District), the legal and contractual requirements of the numerous individual programs are used as guidance. There are essentially two types of intergovernmental revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the Schools; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

### ***Local Revenues-2002***

Local revenues represent an allocation of the District of Columbia's General Fund revenues that support the operations of the Schools. The amount of allocation is limited, by the Appropriation Act, to only amounts originally approved, subsequent supplemental appropriations, and reprogrammings.

### *Compensated Absences*

The School's policies allow employees to accumulate unused sick leave with no maximum limitation. Vacation (annual) leave may be accumulated up to 240 hours, depending on the employee's length of service. The schools records, as an expenditure in the schedule, only amounts to the extent that the sick and vacation leave mature or come due for payment.

### *Judgments and Claims*

The Schools record judgments and claims to the extent they are to be funded from their appropriations. The claims and judgments that are recorded by Schools consist of employee wage suits, claims resulting from union negotiated contracts, special education suits, and adjustments of federal awards. All other major judgments and claims are appropriated in another functional level of the District of Columbia budget.

### *Interfund Activity*

The effect of interfund activity has been eliminated from the schedule except for charges from the District's water and sewer function.

### *Indirect Costs*

The District and the Schools do not allocate indirect costs to the functional levels for budgetary and actual purposes and that these costs are not included in accompanying schedule.

### *Fringe Benefits*

The fringe benefits for employees of the District are budgeted and expended at the functional level. Health, disability, workers compensation and retirement benefits associated with Schools employees are included in the accompanying schedule.

### *Repairs and Maintenance*

Costs of repairs and maintenance to capital assets utilized by the Schools are budgeted and expended at the Schools functional level and are included in the accompanying schedule. Costs of improvements to capital assets are budgeted and expended in the District's Capital Project Fund and are not included in the accompanying schedule.

### *Budgets and Budgetary Control*

The budgetary data for the Schools' Budgetary Comparison Schedule - Governmental Funds was a component of the overall District of Columbia budget request approved by the U.S. Congress. Although the Board of Education developed a separate budget request, which was submitted to the Mayor to support the Schools' fiscal 2002 operational needs,

the budget ultimately approved and included in the accompanying schedule represents primarily an allocation from the District's final approved budget. In fiscal year 2002, DCPS also was eligible to receive an advance of up to \$74,371 from its FY 2003 appropriations to be used in fiscal year 2002 for start-up expenditures related to the 2003 school year. Of the FY 2003 appropriations, DCPS spent \$1,527, which, in accordance with the District's budget policies, is included in the schedule for budgetary and actual purposes as Local Revenues-03

#### Process

About February 1 of each year, the Mayor submits to the Council an all sources budget for the general fund, for the fiscal year commencing the following October 1. The Council holds public hearings and adopts the budget through passage of a budget request act. The Mayor may not forward and the Council may not adopt any budget for which expenditures and other financing uses exceed revenues and other financing sources. A project-length financial plan is adopted for the General Capital Improvements Fund. About April 1 of each year, the Mayor approves the adopted budget and forwards it to the President of the United States for review. About April 15 of each year, the President submits the reviewed budget to Congress, which conducts public hearings and enacts the budget and the authorized Federal payment in lieu of taxes through passage of an appropriation law.

#### Appropriation Act

The legally adopted budget is the annual appropriation public law (Appropriation Act) enacted by Congress and signed by the President. The Appropriation Act authorizes expenditures at the function level or by functional category, such as Public Safety and Justice, Human Support Services or Public Education. Congress must enact a revision that alters the total expenditures of any function. The District may request a revision to the appropriated expenditure amounts in the Appropriation Act by submitting to the President and Congress a request for a supplemental appropriation.

Pursuant to the Reprogramming Policy Act (D. C. Code 47-361), the District may reallocate budget amounts within functions. The appropriated budget amounts in the Budgetary Comparison-Governmental Funds include all approved reallocations. This schedule reflects budget to actual comparisons at the object level. Total Appropriated actual expenditures and uses may not legally exceed total appropriated budgeted expenditures and uses for the Schools, which is at the function level for the District of Columbia. An unfavorable expenditure variance in the budgetary statement for a function is a violation of the Anti-Deficiency Act (31 U.S.C. 1341). There was no violation for the year ended September 30, 2002.

The Appropriation Act specifies expenditures and net surplus or deficit of revenues. The Appropriation Act does not specify revenue amounts. The legally adopted revenue budget is based primarily on the revenue estimates submitted to the President and Congress as

modified through legislation. Local revenues include an allocation of a portion of these funds to Schools

## **(2) Retirement Plans**

### ***Teachers' Retirement Plan***

The Teachers' Retirement Plan is a component of the District's Retirement Program, which is a single-employer defined benefit pension plan covering the Schools' teachers and other District employees. Benefits are payable to employees at retirement or disability, and refunds are made upon death or termination prior to retirement.

Participants contribute seven percent (7%) of their salaries; the District and Federal governments make contributions based upon actuarially determined funding requirements. The District's did not make a contribution to the Teachers' Retirement Plan for the year ended September 30, 2002.

Teachers who retire at age 55 with 30 years of service, at 60 with 20 years, or at 62 with 5 years are entitled to an annual annuity, payable monthly for life, equal to one and a half percent (1.5%) of their average salary for the highest consecutive 3 years for each year of service up to 5 years, 1.75 percent for each year over 5 years, and 2 percent for each year over 10 years, up to a maximum of 80 percent excluding credit for unused sick leave. Benefits vest upon reaching 5 years of service and increase after retirement based upon inflation. Refunds are made if separation occurs before 5 years of service.

Additional information relating to this plan is available in the District's Comprehensive Annual Financial Report (CAFR) for the year ended September 30, 2002.

### ***Civil Service Retirement System***

The Schools administrative and support employees hired before October 1, 1987, participate in the United States Civil Service Retirement System (the System). Employees and the District each contribute seven percent (7%) of the employees' salaries to the federal government, which administers the plan. The federal government provides additional health care and life insurance benefits to certain retired Schools' administrative and support employees under the Federal Employees' Health Benefits Program and the Federal Employees' Group Life Insurance Program with no liability to the Schools.

### ***District Retirement Plan***

Non-teaching employees hired subsequent to September 30, 1987 participate in the District's Retirement Plan discussed below and the United States Social Security System. The District Retirement Plan is a defined contribution plan (D.C. Code 1-627) with a qualified trust under Internal Revenue Code Section 401 for permanent full-time employees covered by the Social Security System. The District contributes seven percent (7%) of base salaries each quarter on behalf of employees, who are not required to make

contributions. There are no non-employer contributions under this plan. The Schools' employees covered under this plan vest fully after four years of service, following a one-year waiting period. Contributions cease if separation occurs before five years of credited service. Contributions are not assets of the District, which has no further liability to this plan.

### ***Deferred Compensation Plan***

Under the District-sponsored Deferred Compensation Plan established pursuant to Section 457 of the Internal Revenue Code, the Schools' non-educational employees may defer up to \$11,000, if under the age of fifty, and \$12,000, if over the age of fifty in calendar year 2002. Compensation deferred and income earned are taxable when paid or made available to the participant or beneficiary upon retirement, death, termination or unforeseeable emergency.

## **(3) Commitments and Contingencies**

### ***Operating Leases***

The Schools lease office space from the District under an intra-district arrangement. In addition, other lease expenditures include equipment, buses and other vehicles. The total lease expenditure for year ended September 30, 2002 is in the amount of \$18,142. Future minimum lease payments under the operating leases at September 30, 2002 are as follows:

<u>Year</u>	<u>Amounts</u>
2003	\$ 7,933
2004	5,763
2005	5,883
2006	5,977
2007	<u>6,088</u>
Total future minimum lease payments	<u>\$31,644</u>

### ***Self-Insurance***

The Schools, as an agency of the District, participate in the Districts' self-insurance activities. The District, through a separate appropriation, pays all significant losses arising from a lack of insurance. No significant losses occurred during the year ended September 30, 2002. Information regarding the District's outstanding liability at September 30, 2002 is presented in the District's CAFR. No separate information related to the Schools is available.

### ***Federally-Assisted Grant Programs***

The Schools are a recipient of various federal awards used in a variety of educational programs. The Schools are subject to audits in accordance with the Single Audit Act

Amendments of 1996 and the grant programs may be subject to additional financial, programmatic and compliance audits by the respective federal grantor agencies.

DISTRICT OF COLUMBIA PUBLIC SCHOOLS  
Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization  
Year ended September 30, 2002  
(In thousands)

Organization Name	Org Code	Local Fund			Federal, Private and Other Resources				Total	Variance Positive (Negative)	
		Original	Budget	Actual	Variance Positive (Negative)	Federal, Private and Other Resources		Variance Positive (Negative)			
						Original	Revised				Actual
<b>BOARDS</b>											
BOARD OF EDUCATION	1110	\$ 892	722	723	2	-	-	-	892	722	720
CHARTER SCHOOL OVERSIGHT	1120	276	456	352	82	2	164	-	164	376	267
TOTAL BOARDS		1,168	1,178	1,075	88	2	164	-	164	1,270	269
<b>CENTRAL SERVICES</b>											
GENERAL COUNSEL	2120	1,843	1,299	1,006	283	-	-	-	1,843	1,299	293
EMERSONIAN	2130	-	-	1	(1)	-	-	-	-	-	(1)
CHANNEL 31	2140	384	257	272	(13)	81	81	8	78	465	63
HEARINGS AND APPEALS	2150	517	814	579	335	-	-	-	517	814	293
SUMNER SCHOOL MUSEUM	2170	532	250	258	22	-	-	-	532	250	27
TOTAL CENTRAL SERVICES		2,866	2,600	2,066	634	81	81	8	78	2,947	412
<b>SUPERINTENDENT'S OFFICE</b>											
CHIEF ACADEMIC OFFICER	3000	203	6	15	(9)	2,500	2,500	2,500	-	2,703	2,513
CHIEF OPERATING OFFICER	3010	268	284	307	(43)	-	-	-	-	268	267
CHIEF OF STAFF	3020	278	215	283	(43)	-	-	-	-	278	283
CURRICULUM TASK FORCE	3030	1,290	(193)	-	(1,093)	-	-	-	-	1,290	(193)
OFFICE OF THE SUPERINTENDENT	3100	1,382	1,375	1,630	(248)	-	-	-	-	1,382	1,420
OFFICE OF THE DEPUTY SUPERINTENDENT	3120	812	517	648	48	-	-	-	-	812	648
SUMNER SCHOOL	3130	6,389	2,565	2,565	3,725	-	-	-	-	6,389	3,725
BOARD OF TRUSTEES/STAFF AND PLANNING	3140	172	170	157	14	-	-	-	-	172	157
SCHOOL SAFETY	3170	11,551	13,829	12,087	552	263	54	7	47	11,794	13,829
TOTAL SUPERINTENDENT'S OFFICE		22,875	21,854	18,382	3,792	2,763	2,654	2,607	47	24,018	24,538
<b>SCHOOL ASSISTANT SUPERINTENDENTS</b>											
STANDARDS AND CURRICULUM	4010	1,128	121	95	35	-	290	270	20	1,728	411
STUDENT RESIDENCY	4015	-	-	-	-	-	458	239	219	-	365
ASSISTANT SUPERINTENDENT ES 1	4110	326	129	214	(74)	-	-	-	-	326	214
ASSISTANT SUPERINTENDENT ES 2	4115	287	428	432	(14)	-	-	-	-	307	452
ASSISTANT SUPERINTENDENT ES 3	4120	221	287	291	(64)	-	-	-	-	221	291
ASSISTANT SUPERINTENDENT ES 4	4130	215	235	249	(14)	-	-	-	-	215	249
ASSISTANT SUPERINTENDENT - MIDDLE	4140	210	244	239	4	-	23	-	23	237	257
ASSISTANT SUPERINTENDENT - SENIOR	4150	212	1,083	1,138	(35)	-	-	-	-	212	1,095
T-9 SCHOOLS FUND	4170	8,580	5,658	533	5,125	-	-	-	-	8,580	5,658
TOTAL ASSISTANT SUPERINTENDENTS		15,825	8,334	3,200	4,912	-	771	459	262	11,635	8,808
<b>ASSISTANT SUPERINTENDENT-ACADEMICS</b>											
ELEMENTARY SCHOOL PROGRAMS	4210	-	154	209	(35)	842	2,356	1,177	579	842	2,310
SECONDARY SCHOOL PROGRAMS	4220	-	278	509	(16)	650	1,842	799	1,043	650	1,978
SCHOOL REFORM	4230	-	-	8	(8)	-	-	2	(2)	-	10
PROFESSIONAL DEVELOPMENT	4240	-	768	770	(6)	832	-	156	(176)	832	768
INSTRUCTIONAL TECHNOLOGY	4250	-	2	3	(1)	-	-	-	-	-	3
ESL - CENTRAL ADMINISTRATION	4260	1,008	800	777	23	1,652	1,549	678	571	2,660	2,349
EDUCATIONAL ACCOUNTABILITY	4270	3,383	3,171	2,799	578	112	-	166	(186)	3,495	3,171
TEACHING AND LEARNING	4280	-	736	783	(45)	-	-	-	-	-	736
ASSOCIATE SUPERINTENDENT - ACADEMICS	4290	-	339	240	(1)	-	-	-	-	-	339
TOTAL ASSISTANT SUPERINTENDENT-ACADEMICS		4,391	6,088	5,892	197	3,488	5,547	3,553	1,879	7,879	9,810
<b>SCHOOL SUPPORT SERVICES</b>											
ASSISTANT SUPERINTENDENT - SCL AUX SUPT	4310	-	30	68	(2)	-	-	8	(8)	-	71
STUDENT SERVICES	4320	414	457	296	161	-	-	-	-	414	457
SCHOOL HEALTH	4330	132	127	134	(3)	-	-	-	-	132	124
STUDENT INTERVENTION	4340	95	160	888	(67)	1,346	2,172	1,448	724	1,337	1,336
VOCATIONAL EDUCATION	4370	75	53	217	(164)	4,088	8,605	3,640	2,964	4,173	3,858
STUDENT AFFAIRS	4380	81	114	318	(63)	-	120	37	63	311	171
TRANSITORY SERVICES	4390	159	912	821	(102)	784	624	544	90	1,114	1,465
TOTAL SCHOOL SUPPORT SERVICES		1,158	2,092	3,128	(358)	8,248	9,801	8,683	3,838	7,801	3,821

DISTRICT OF COLUMBIA PUBLIC SCHOOLS  
Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization  
Year ended September 30, 2002  
(in thousands)

Organization Name	Org Code	Local Fund				Federal, Private and Other Resources				Total		Variance Positive (Negative)	
		Budget		Actual	Variance Positive (Negative)	Budget		Actual	Variance Positive (Negative)	Budget	Actual		
		Original	Revised			Original	Revised						
SPECIAL EDUCATION													
SPECIAL EDUCATION	4410	18,332	307,673	132,965	(15,242)	21,155	16,285	11,971	4,214	124,447	125,958	(10,978)	
TRANSPORTATION BRANCH	4420	35,188	36,929	42,584	(5,650)	-	12,000	18,659	-	35,188	48,929	(13,741)	
LASHAWN RECEPTION	4430	16,028	15,900	15,817	(117)	-	-	-	-	16,028	15,900	(117)	
COMMISSION ON MENTAL HEALTH	4440	4,664	5,900	2,889	920	-	-	-	-	4,664	3,800	920	
DC TRANSITION INITIATIVE	4450	-	-	-	-	554	795	127	688	-	795	127	
SPECIAL EDUCATION T-POINT PLAN	4460	5,600	328	328	(5)	-	-	-	-	3,600	328	668	
ATTORNEY FEES	4470	15,867	17,967	16,475	7,091	-	-	-	-	13,867	17,967	(7,091)	
TOTAL SPECIAL EDUCATION		178,679	181,796	195,693	(13,235)	21,712	29,080	39,537	(1,667)	197,792	210,476	(14,865)	
PUBLIC ENGAGEMENT													
CORPORATE AND COMMUNITY	4510	246	193	171	34	218	218	226	(180)	246	403	(94)	
PARENT AFFAIRS	4520	1	4	(4)	7	609	897	463	34	609	901	41	
COMMUNICATIONS AND HOME AND SCHOOL	4530	1,079	1,518	1,215	382	-	-	-	-	1,079	1,518	439	
TEACHER AFFAIRS AND MENTORING	4540	-	572	555	58	43	43	44	(1)	43	815	17	
TOTAL PUBLIC ENGAGEMENT		1,326	4,276	3,692	341	870	768	833	(75)	2,226	5,037	(286)	
STATE AND FEDERAL PROGRAMS													
	4640	-	-	-	-	-	(708)	-	170	-	(708)	170	
CATEGORICAL GRANTS													
	4610	-	11	169	82	16,183	21,313	18,848	16,848	18,183	21,313	10,467	
FOOD SERVICES - L.E.A.													
	4620	-	3,000	4,588	(1,588)	825	1,188	1,735	(913)	825	4,388	(557)	
FOOD AND NUTRITION SERVICES - STATE													
	5140	-	-	9	(9)	-	-	-	-	-	-	9	

DISTRICT OF COLUMBIA PUBLIC SCHOOLS  
 Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization  
 Year ended September 30, 2002  
 (In thousands)

Organization Name	Org Code	Local Fund			Federal, Private and Other Resources			Total		
		Budget		Actual	Variance		Variance	Budget		Variance
		Original	Revised		Positive (Negative)	(Positive)		Original	Revised	
HYDE ELEMENTARY	5480	942	1,580	1,028	62	6	1	948	1,586	1,023
JANNEY ELEMENTARY	5500	1,859	2,416	2,423	(7)	12	(4)	1,851	2,417	2,418
KENILWORTH ELEMENTARY	5510	1,859	2,057	2,042	16	22	17	1,793	2,380	2,348
KETCHAM ELEMENTARY	5520	1,864	2,535	2,356	20	209	(7)	2,475	2,542	2,322
KEY ELEMENTARY	5530	1,670	1,163	1,176	6	7	(10)	1,627	1,188	1,196
KIRKALL ELEMENTARY	5540	2,420	2,210	2,583	187	163	(25)	2,295	2,393	2,770
M. L. KING ELEMENTARY	5550	2,402	2,276	2,244	32	137	(8)	2,399	2,433	2,482
LAFAYETTE ELEMENTARY	5560	1,858	2,181	2,369	(3)	13	16	1,971	2,194	2,185
LANDON ELEMENTARY	5570	1,779	2,264	2,252	12	123	(24)	1,902	2,386	2,358
LABALLE ELEMENTARY	5580	1,303	2,555	2,550	25	107	(59)	1,473	2,662	2,656
LECKIE ELEMENTARY	5590	1,366	1,147	1,379	38	136	(28)	1,481	2,253	2,233
LUDLOW-TAYLOR ELEMENTARY	5600	1,903	1,740	1,690	50	92	6	1,999	1,832	1,777
MALCOLM X ELEMENTARY	5610	2,490	3,262	3,684	341	287	(180)	2,777	3,568	3,488
MANN ELEMENTARY	5620	998	1,211	1,218	(7)	31	6	1,019	1,232	1,235
THURGOOD MARSHALL ELEMENTARY	5630	1,557	2,430	2,317	83	98	(35)	1,659	2,538	2,446
MAURY ELEMENTARY	5640	1,342	1,883	1,624	(159)	94	(234)	1,456	1,678	1,701
MCCOY ELEMENTARY	5650	2,077	2,064	2,817	47	171	12	2,246	2,235	2,176
MCCOY ELEMENTARY	5660	2,201	2,423	2,351	97	130	(143)	2,371	2,541	2,434
MEYER ELEMENTARY	5680	1,878	2,494	2,452	43	145	(50)	2,023	2,630	2,630
MENDEL ELEMENTARY	5690	2,497	2,775	2,621	154	248	16	2,782	3,023	2,881
MONTGOMERY ELEMENTARY	5700	1,624	1,013	1,819	94	106	(64)	1,734	2,033	1,844
MOTEN ELEMENTARY	5710	1,828	2,490	2,576	(86)	300	1	2,028	2,698	2,698
MURCH ELEMENTARY	5720	1,909	2,723	2,720	(22)	17	1	1,936	2,748	2,714
NALLE ELEMENTARY	5730	1,844	2,048	2,811	57	145	(189)	2,026	2,199	2,848
NOVES ELEMENTARY	5740	1,119	2,254	2,259	(3)	159	94	1,276	2,468	2,371
OAR ELEMENTARY	5750	1,749	1,971	1,917	54	113	(31)	1,878	2,084	2,030
OYSTER ELEMENTARY	5760	1,877	2,200	1,845	253	381	217	2,138	2,582	2,301
PARK VIEW ELEMENTARY	5770	1,634	2,444	2,412	132	143	(11)	2,088	2,687	2,555
PATTERSON ELEMENTARY	5780	1,850	1,855	1,717	138	128	(111)	1,771	1,981	1,835
PAYNE ELEMENTARY	5790	1,792	1,792	1,741	51	139	(3)	1,538	1,902	1,856
PEACOCK ELEMENTARY	5800	807	1,110	1,062	41	25	(7)	832	1,123	1,089
EMILIA REGGIO E. PEABODY	5810	375	383	381	2	8	1	377	385	382
PLUMMER ELEMENTARY	5820	1,600	2,082	2,261	21	382	(19)	1,782	2,359	2,357
POWELL ELEMENTARY	5830	1,878	1,519	1,421	98	249	28	2,135	1,752	1,626
RANDEL HIGHLANDS ELEMENTARY	5840	1,772	2,651	3,070	81	332	15	1,904	2,842	2,406
RAYMOND ELEMENTARY	5850	2,680	3,386	3,350	133	302	(35)	2,864	3,318	3,471
MARIE REED ELEMENTARY	5860	2,501	2,774	2,803	(28)	336	(16)	2,692	2,993	3,054
RIVER TERRACE ELEMENTARY	5870	1,251	1,566	1,483	24	87	(68)	1,460	1,585	1,418
ROBS ELEMENTARY	5880	1,091	1,411	1,201	111	66	4	1,137	1,438	1,323
RUDOLPH ELEMENTARY	5890	2,445	2,545	2,258	(10)	322	13	2,607	3,153	3,150
SANJOY ELEMENTARY	5900	1,753	1,289	1,896	82	129	(28)	1,882	2,058	1,864
SEATON ELEMENTARY	5910	2,217	2,504	2,427	77	178	(17)	2,374	2,682	2,652
SHADO ELEMENTARY	5920	1,179	1,566	1,512	(5)	156	(23)	1,235	1,436	1,462
SHIELD ELEMENTARY	5930	1,818	3,257	1,918	319	83	(22)	1,932	3,240	2,024
SHERPHERD ELEMENTARY	5940	1,464	1,791	1,678	113	30	9	1,477	1,801	1,686
SHOON ELEMENTARY	5950	1,086	3,109	3,165	(56)	333	(34)	2,219	3,342	3,451
SLOWE ELEMENTARY	5960	2,051	2,673	2,654	18	184	5	2,135	2,858	2,853
SMAOTHERS ELEMENTARY	5970	1,743	1,743	1,724	8	74	(18)	1,817	1,817	1,817
STANTON ELEMENTARY	5980	2,705	3,945	2,983	63	277	3	2,986	3,221	3,146
STEVENS ELEMENTARY	5990	1,443	1,595	1,937	8	83	8	1,523	2,054	1,898
STODOLSKY ELEMENTARY	6000	1,113	1,384	1,560	34	11	2	1,128	1,385	1,362
TACOMA ELEMENTARY	6010	1,080	2,428	2,573	65	148	34	1,089	2,386	2,098
MCC. TERRELL ELEMENTARY	6020	1,489	1,489	1,444	43	221	(3)	1,345	1,859	1,857
THOMAS ELEMENTARY	6030	1,932	2,405	2,433	(25)	190	(62)	2,122	2,595	2,561
THOMSON ELEMENTARY	6040	1,519	1,986	1,883	107	106	(12)	1,650	2,092	2,001
TUBMAN ELEMENTARY	6050	1,416	3,822	1,883	(85)	284	(17)	3,615	4,026	4,109
TURNER ELEMENTARY	6060	2,222	2,536	2,551	5	227	(15)	2,449	2,742	2,741
TRUSDELL ELEMENTARY	6070	2,220	2,222	2,597	126	147	(3)	2,348	2,450	2,577
TYLER ELEMENTARY	6080	1,909	1,948	1,965	(19)	162	(44)	2,054	2,306	2,152
VAN NESS ELEMENTARY	6090	1,313	1,587	1,516	71	150	47	1,475	1,736	1,618
WALKER-JONES ELEMENTARY	6100	2,671	2,986	3,077	(90)	237	(13)	2,766	3,224	3,421
WATKINS ELEMENTARY	6120	1,041	2,986	3,218	(94)	94	(13)	2,045	2,446	2,516
WEBB ELEMENTARY	6130	2,618	2,516	2,472	44	219	(92)	2,347	2,728	2,778
THE AFRICAN CENTERED SCHOOL	6140									

DISTRICT OF COLUMBIA PUBLIC SCHOOLS  
Schedule of Expenditures - Budget and Actual - Governmental Funds - Organizations  
Year ended September 30, 2002  
(in thousands)

Organization Name	Org Code	Legal Fund				Federal, Private and Other Resources				Total			
		Budget		Actual	Variance Positive (Negative)	Budget		Actual	Variance Positive (Negative)	Budget		Actual	Variance Positive (Negative)
		Original	Revised			Original	Revised			Original	Revised		
WEST ELEMENTARY	6150	1,302	1,310	1,354	(47)	101	85	91	(7)	1,403	1,394	1,445	51
WHEATLEY ELEMENTARY	6160	1,729	2,099	2,106	(7)	148	148	148	(5)	1,877	2,247	2,254	(7)
WHITFIELD ELEMENTARY	6170	2,628	2,697	2,740	(43)	124	104	114	(20)	2,752	2,711	2,854	143
WILKINSON ELEMENTARY	6180	3,072	3,082	3,085	(13)	205	196	196	0	3,277	3,088	3,081	97
WILSON ELEMENTARY	6190	2,023	2,309	2,645	(316)	315	318	315	3	2,338	3,027	2,877	150
WINSTON ELEMENTARY	6200	2,495	3,180	3,123	(57)	216	285	242	43	2,711	3,465	3,366	99
YOUNG ELEMENTARY	6210	2,254	2,674	2,693	(120)	188	191	164	27	2,442	2,865	2,836	29
TEMPORARY SCHOOL-LEARN	6220	-	5,525	5,551	(24)	10,453	12,859	2,277	8,632	18,453	18,115	18,006	109
CENTRAL ADMINISTRATION SCHOOL - ELEM	6230	-	11	99	(88)	65	170	11	159	65	181	110	71
TOTAL DIVISION OF ELEMENTARY SCHOOLS		194,970	245,816	342,951	(149,846)	35,174	35,738	19,291	16,447	37,448	374,596	262,782	111,814
DIVISION OF MIDDLE/JUNIOR HIGH SCHOOLS													
MOTTEN CENTER - SPEC ED	6240	1,444	1,032	1,031	31	-	30	-	30	1,444	1,032	1,031	31
BACKUS MIDDLE	6310	2,202	2,844	2,812	32	135	127	97	38	2,338	2,971	2,909	62
BROWNIE JUNIOR HIGH	6320	1,446	2,458	2,423	35	127	124	148	(21)	1,573	2,592	2,572	20
DEAL JUNIOR HIGH	6330	3,471	4,823	4,823	(7)	31	30	71	(1)	3,502	4,871	4,894	(23)
ELIOT JUNIOR HIGH	6340	1,558	2,215	2,219	(16)	282	154	122	130	1,836	2,565	2,542	23
EVANS MIDDLE	6350	1,429	3,208	3,205	3	184	143	161	(18)	1,613	2,811	2,866	(155)
FRANCIS SENIOR HIGH	6360	1,890	2,443	2,291	152	225	128	126	2	2,115	2,571	2,571	0
GARNET-PATTERSON MIDDLE	6370	1,458	2,025	2,036	(58)	303	184	185	1	1,761	2,209	2,222	(61)
HARDY MIDDLE	6380	1,351	1,678	1,886	(105)	33	30	23	6	1,384	1,707	1,731	(47)
HINE JUNIOR HIGH	6390	2,836	3,014	2,993	18	258	194	208	(14)	3,094	3,207	3,203	4
JEFFERSON JUNIOR HIGH	6400	2,836	3,248	3,283	(154)	199	197	172	25	3,035	3,446	3,455	(109)
JOHNSON JUNIOR HIGH	6410	3,499	4,104	4,018	285	239	239	180	159	3,738	4,340	4,186	154
KRAMER MIDDLE	6420	2,707	3,660	3,616	44	231	230	278	(48)	2,938	4,140	4,185	(447)
LEWIS MIDDLE	6430	1,649	2,666	2,681	(115)	188	95	83	105	1,837	2,793	2,784	9
LINCOLN MIDDLE	6440	2,389	3,807	3,807	(1)	137	134	172	(35)	2,526	3,942	3,970	(344)
MACTABLAND MIDDLE	6450	2,701	3,271	3,211	60	233	240	302	(69)	2,934	3,511	3,413	98
PAUL SENIOR HIGH	6460	-	-	47	(47)	-	-	316	316	-	-	47	(47)
RON BROWN MIDDLE	6470	1,659	2,142	2,331	(10)	127	127	-	(10)	1,786	2,269	2,349	(60)
SHAW JUNIOR HIGH	6480	2,278	2,952	2,951	21	215	185	190	5	3,093	3,147	3,121	26
SOUZA MIDDLE	6490	2,008	2,254	2,201	(7)	235	165	115	(12)	2,243	2,382	2,416	(133)
STUART-HOBSON MIDDLE	6500	1,512	2,088	2,019	46	95	85	73	20	1,607	2,167	2,161	6
TAMM MIDDLE	6510	1,678	2,097	2,084	(11)	184	82	73	111	1,862	2,176	2,162	14
TEMPORARY SCHOOL - MIDDLE	6520	-	-	129	(129)	-	-	(8)	0	-	-	125	(125)
CENTRAL ADMINISTRATION SCHOOL - MIDDLE	6530	-	11	51	(40)	-	-	(8)	0	-	11	51	(40)
ELIOT CENTER - SPEC ED	6540	689	839	793	46	-	35	12	23	689	834	806	28
HAMILTON CENTER - SPEC ED	6550	1,442	1,477	1,521	(44)	2	34	15	(31)	1,444	1,491	1,537	(466)
TERRELL SPECIAL ED CENTER	6570	428	-	1,521	(1,093)	2	-	3	1	430	-	1,537	(1,107)
TOTAL DIVISION OF MIDDLE/JUNIOR HIGH SCHOOLS		86,596	99,744	99,013	737	3,793	3,289	2,912	674	90,142	63,490	61,414	28,676
DIVISION OF SENIOR HIGH SCHOOLS													
ANACOSTIA SENIOR HIGH	7110	3,647	4,424	4,359	71	411	1,230	339	901	4,058	5,724	4,602	1,122
BALLOU SENIOR HIGH	7120	4,623	5,329	5,317	12	529	606	354	252	4,952	5,945	5,872	73
BALLOU IT CENTER	7130	807	966	121	685	-	-	-	1,183	807	966	121	443
BANNER SENIOR HIGH	7140	1,612	2,220	2,153	67	162	1,399	122	1,237	1,794	3,339	2,275	1,045
BELL MOUNTAIN SENIOR HIGH	7150	3,899	4,755	4,720	35	445	384	428	(43)	4,344	5,149	5,149	0
CARROLL SENIOR HIGH	7160	4,233	3,677	3,666	11	469	424	423	1	4,702	6,109	6,089	20
COOLIDGE SENIOR HIGH	7170	3,938	3,495	3,271	222	283	235	168	115	4,221	3,746	3,438	283
DUNBAR SENIOR HIGH	7180	3,334	4,651	4,411	240	245	319	270	49	3,579	4,970	4,683	287
PRE-ENGINEERING @ DUNBAR HS	7190	341	392	394	(53)	17	17	4	13	378	609	307	307
EASTERN SENIOR HIGH	7200	4,717	6,785	6,596	189	415	412	306	109	5,132	7,197	6,903	294
ELLINGTON SCHOOL OF THE ARTS	7210	2,660	4,277	4,413	(35)	40	58	21	37	2,700	4,430	4,433	2
LUKE C. MOORE ACADEMY	7220	1,127	1,372	1,358	14	206	206	200	6	1,333	1,577	1,558	19
PHILIPS SENIOR HIGH	7230	2,449	3,784	3,812	(27)	302	424	343	81	2,751	4,199	4,152	47
ROOSEVELT SENIOR HIGH	7240	3,638	4,928	4,996	(28)	278	285	186	114	3,916	5,211	5,134	77
SCHOOL WITHOUT WALLS	7250	1,439	2,056	2,025	(19)	52	41	19	32	1,491	2,047	2,044	3
SPRINGDALE SENIOR HIGH	7260	2,157	3,321	3,321	(1,164)	265	399	349	150	2,422	3,740	3,542	198
W.D. WASHINGTON SENIOR HIGH	7270	1,522	2,280	2,208	(40)	343	1,083	447	640	1,865	3,343	2,747	578
H.D. WOODSON SENIOR HIGH	7280	3,537	4,838	4,494	344	457	529	469	45	3,994	5,367	4,967	399
WOODSON, H.D. SENIOR BUSINESS AND FINANCE	7290	862	780	770	90	34	34	31	3	896	814	761	55
WOODSON SENIOR HIGH	7300	6,841	8,664	8,650	14	362	414	335	79	7,203	9,078	8,785	293
BALLOU STAY	7310	1,732	2,067	2,074	(17)	19	1,359	9	1,350	1,731	3,426	2,083	1,343
SPRINGDALE STAY	7320	485	1,155	1,192	(34)	15	13	10	5	500	1,170	1,201	(31)

DISTRICT OF COLUMBIA PUBLIC SCHOOLS  
Schedule of Expenditures - Budget and Actual - Governmental Funds - Organizations  
Year ended September 30, 2002  
(In thousands)

Organization Name	Org Code	Local Fund				Federal, Private and Other Resources				Total			
		Budget		Actual	Variance Positive (Negative)	Budget		Actual	Variance Positive (Negative)	Budget		Actual	Variance Positive (Negative)
		Original	Revised			Original	Revised			Original	Revised		
FILMORE ART CENTER	7130	214	485	385	(82)	-	32	-	32	214	317	508	(293)
TEMPORARY SCHOOL - SENIOR	7350	35,840	34,598	17,314	8,494	-	-	-	-	35,840	24,598	17,314	8,494
CENTRAL ADMINISTRATION SCHOOL - SENIOR	7350	3,388	3,456	3,456	(80)	-	-	1,420	408	3,388	3,456	7,236	(80)
MAHLE D LEE	7360	2,546	2,880	2,854	26	55	39	63	(6)	2,601	2,889	2,917	22
SILABE HEALTH	7370	3,202	4,431	4,431	(209)	48	41	48	(7)	3,250	4,472	4,479	(29)
PROSPECT	7380	2,147	3,514	3,512	(20)	29	22	24	(3)	2,176	3,536	3,542	(6)
TAFT TRANSLATION	7390	1,426	1,896	1,816	(80)	32	30	25	7	1,458	1,926	1,841	(75)
AGE WASHINGTON CENTER - SPEC ED	7400	809	674	746	(65)	-	-	29	29	809	689	764	(75)
CHOICE	7410	1,225	1,225	1,225	(82)	305	148	292	56	1,530	1,373	1,515	(142)
CHICK HILL	7420	2,889	2,791	2,715	74	72	72	118	(46)	2,961	2,863	3,033	(172)
HEADSTART PROGRAMS	7430	435	9	2	433	-	7	2	5	435	10	4	431
SPRINGDALE SPEC ED CENTER	8110	-	-	17	(17)	7,418	8,698	7,483	1,213	7,418	8,698	7,458	1,240
HEADSTART PROGRAMS	8110	-	-	17	(17)	499	381	507	274	1,607	1,607	1,614	(7)
BOYC	8140	1,055	825	827	(228)	-	-	-	-	1,055	825	827	(228)
TOTAL DIVISION OF SENIOR HIGH SCHOOLS		135,144	136,533	122,812	3,321	13,536	15,536	13,536	5,035	119,806	146,068	136,348	18,720
OFFICES OF THE CEO	8110	2,808	2,892	2,890	2	5,999	4,388	3,892	74	8,207	7,076	5,452	2,624
CHIEF TECHNOLOGY OFFICER	8120	-	-	9,029	(9,029)	-	-	-	-	-	-	-	-
MANAGEMENT INFORMATION SYSTEMS	8120	-	-	9,029	(9,029)	-	-	-	-	-	-	-	-
MEDICAL RECOVERY UNIT	8120	3,182	(132)	(571)	3,753	26,898	2,341	929	1,412	36,886	2,341	929	36,957
ENTERPRISE INFORMATION SYSTEMS	8120	1,613	3,925	1,748	175	1,955	2,826	2,790	166	5,137	3,414	2,219	1,918
ENTERPRISE TECHNICAL SERVICES	8120	1,188	1,181	1,246	(64)	-	-	-	-	1,613	1,513	1,348	265
DIVISION OF INSTRUCTIONAL TECHNOLOGY	8140	1,794	3,791	1,432	2,359	-	-	-	-	1,108	1,181	1,386	(275)
TECHNOLOGY UPGRADES	8150	8,130	2,485	3,213	(713)	-	2,486	3,861	217	1,794	2,509	3,353	(559)
MCKINLEY (TECHNOLOGY)	8260	1,144	178	84	1,060	-	-	-	-	1,794	2,485	3,313	(519)
TOTAL CHIEF TECHNOLOGY OFFICER		17,351	3,556	16,212	1,139	28,893	7,315	5,820	1,685	46,574	14,471	21,452	25,122
CONTRACTS AND ACQUISITIONS	8310	1,497	1,418	1,376	91	-	-	-	-	1,497	1,418	1,376	91
OFFICE OF CONTRACTS AND ACQUISITIONS	8310	1,497	1,418	1,376	91	-	-	-	-	1,497	1,418	1,376	91
HUMAN RESOURCES	8310	-	1,248	1,387	(139)	-	-	-	-	-	1,248	1,387	(139)
STAFFING DIVISION	8320	-	632	647	(115)	-	-	-	-	-	632	647	(115)
EMPLOYEE SERVICES	8320	-	385	352	33	-	-	-	-	-	385	352	33
CREDENTIALS AND STANDARDS	8330	-	513	572	(59)	-	-	1	(1)	-	513	573	(60)
CENTRAL OPERATIONS	8340	-	968	774	194	-	7,172	2,469	4,703	3,433	8,940	3,243	5,697
HUMAN RESOURCES	8350	3,853	94	94	3,759	-	-	-	-	4,35	100	100	4,255
LEAD PRINCIPALS	8360	615	100	48	567	-	-	-	-	1,200	1,200	648	552
TEACHER FELLOWS	8370	1,200	1,200	488	712	-	-	-	-	1,200	1,200	648	552
TOTAL HUMAN RESOURCES		6,048	4,048	4,299	1,749	-	7,172	2,470	4,703	4,688	13,117	6,709	6,408
UTILITIES	8720	31,298	31,611	33,427	(2,129)	-	-	-	-	31,298	31,611	33,427	(2,129)
WATER, SEWER, UTILITIES, RENT	8720	31,298	31,611	33,427	(2,129)	-	-	-	-	31,298	31,611	33,427	(2,129)
FEDERAL GRANT PROGRAMS	8810	-	-	-	-	287	1,536	1,618	258	287	1,878	1,818	258
TANF/SEAS PROGRAM OFFICE	8810	-	-	-	-	414	520	548	(500)	414	520	548	(500)
PRIME DC	8810	-	-	-	-	286	258	180	78	286	258	180	78
SEV ASES PROGRAM	8850	-	-	-	-	177	215	455	(238)	177	215	455	(238)
SCHOOL TO CAREERS - LEA	8860	-	-	-	-	897	1,627	945	718	997	1,661	945	716
EVEN START	8870	-	-	-	-	1,171	4,435	3,375	766	2,115	4,434	3,375	759
TOTAL FEDERAL GRANT PROGRAMS		-	-	-	-	2,871	8,354	6,946	642	3,484	8,447	5,736	2,711
FACILITIES	9110	-	-	-	-	571	271	360	(85)	571	271	360	(89)
REAL ESTATE	9110	-	-	-	-	571	271	360	(85)	571	271	360	(89)
SUPPLY MANAGEMENT	9120	3,341	4,198	3,093	1,105	-	-	8	(8)	3,341	4,198	3,093	1,105
FACILITIES - CUSTOMER SUPPORT (LEVEL 1)	9120	418	336	898	(660)	-	-	-	-	418	336	898	(660)
CAPITAL IMPROVEMENTS - OPERATING BUDGET	9180	13,251	15,199	15,648	(1,447)	-	3,213	2,476	739	13,251	22,132	22,160	(89)
ENVIRONMENTAL SYSTEMS	9190	883	31	31	852	-	-	-	-	883	31	31	852
TOTAL FACILITIES		17,853	23,623	24,447	(894)	571	3,484	2,842	642	19,464	28,487	27,536	951
LOGISTICAL/SCHOOL TECHNICAL SUPPORT	9120	680	1,180	1,057	123	-	-	-	-	680	1,180	1,057	123
SCHOOL TECHNICAL SUPPORT	9140	487	158	139	348	-	-	-	-	487	158	139	348

DISTRICT OF COLUMBIA PUBLIC SCHOOLS  
Schedule of Expenditures - Budget and Actual - Governmental Funds - Organizations  
Year ended September 30, 2002  
(In thousands)

Organization Name	Org Code	Local Fund				Federal, Private and Other Resources				Total		Variance Positive (Negative)
		Budget		Actual	Variance Positive (Negative)	Budget		Actual	Variance Positive (Negative)	Budget	Actual	
		Original	Revised			Original	Revised					
FOOD SERVICE	9160	-	-	1,645	(1,605)	-	-	31	(31)	-	1,636	(1,646)
LOGISTICAL SUPPORT SERVICES AND OPERATION	9170	3,228	3,577	3,444	173	257	357	316	41	2,485	3,934	3,720
TOTAL LOGISTICAL/SCHOOL TECHNICAL SUPPORT		3,228	4,915	6,345	(1,290)	257	357	347	10	3,979	5,277	5,052
NON PUBLIC AND CHARTER SCHOOLS												
TRI-COMMUNITY PCS	7510	-	-	-	-	95	487	365	122	95	487	365
THEODORE MARSHALL PCS	7515	-	-	-	-	111	393	258	123	111	380	122
KAMIT INST FOR MARGHERIT ACHE -PCS	7519	-	-	-	-	106	493	370	122	106	493	370
JOE-JAZZ ACADEMY - PCS	7548	-	-	-	-	144	385	260	122	144	385	122
NEW SCHOOL FOR ENTREPRENE AND DEVE - PCS	7550	-	-	-	-	169	382	282	0	169	382	0
HOWARD ROAD ACADEMY PCS	7560	-	-	-	-	203	555	432	122	203	555	432
FREE OF LIFE COMM - PCS	7570	-	-	-	-	120	507	385	122	120	507	385
SASHA BRUCE PCS	7590	-	-	-	-	112	307	245	122	112	307	245
IDEAL - PCS	7600	-	-	-	-	35	89	87	2	35	89	2
NEW VISTA	7620	-	-	-	-	24	-	44	-	24	-	-
BROOKER T. WASHINGTON	7630	-	-	-	-	34	67	44	23	34	67	23
ST. ANN SCHOOL ARLINGTON	7640	-	-	-	-	-	-	-	-	-	-	-
ST. CHARLES SCHOOL	7650	-	-	-	-	-	-	-	-	-	-	-
ST. RITA'S SCHOOL	7660	-	-	-	-	-	-	-	-	-	-	-
ST. THOMAS MORE CATHEDRAL SCHOOL	7670	-	-	-	-	-	5	5	0	-	5	5
PARKMONT SCHOOL	7690	-	-	-	-	-	-	-	-	-	-	-
CHILDRENS STUDIO PCS	7710	-	-	-	-	23	245	207	56	23	265	58
COMMUNITY ACADEMY PCS	7718	-	-	-	-	88	280	289	2	88	289	2
E. W. STOKES COMMUNITY FREEDOM PCS	7728	-	-	-	-	34	94	85	2	34	94	2
HYDE LEADERSHIP PCS	7740	-	-	-	-	46	232	230	2	46	230	2
INTEGRATED DESIGN ELECTRONICS ACADEMY (I	7750	-	-	-	-	43	113	113	0	43	113	0
CAPITAL CITY CHARTER SCHOOL	7760	-	-	-	-	195	597	435	123	195	557	435
NEXT STEP PCS	7770	-	-	-	-	17	27	27	0	17	27	0
OPTIONS PCS	7780	-	-	-	-	99	121	99	22	99	121	22
RICHARD WELBURN PCS	7790	-	-	-	-	58	41	21	21	58	41	21
TECHWORLD PCS	7800	-	-	-	-	34	21	21	0	34	21	21
VILLAGE LEARNING CENTER	7810	-	-	-	-	169	144	143	2	169	144	2
WORLD PUBLIC CHARTER SCHOOL OF WASHINGTON	7820	-	-	-	-	84	44	1	43	84	44	43
ASSOCIATES FOR RENEWAL IN EDUCATION, PCS	7830	-	-	-	-	13	65	59	2	13	60	58
CESAR CHAVEZ PUBLIC POLICY SENIOR HS	7840	-	-	-	-	354	127	126	2	354	127	126
EDISON FREEDOM PCS	7850	-	-	-	-	501	1,054	1,054	0	501	1,054	0
GREATER WASHINGTON HOSPITALITY PCS	7870	-	-	-	-	50	75	6	73	50	73	73
RL JOHNSON JR. ARTS AND TECH PCS	7880	-	-	-	-	152	515	513	2	152	515	2
ROBARDO INTERNATIONAL PCS	7898	-	-	-	-	25	22	21	1	23	22	1
MAYA ANGELOU PCS	7908	-	-	-	-	17	55	55	2	17	58	2
SIZED PCS	7918	-	-	-	-	31	85	82	3	31	83	82
WASHINGTON NATL SCIENCE TECH PCS	7920	-	-	-	-	76	167	165	2	76	169	164
WASHINGTON YETI SPECIAL ARTS PCS	7930	-	-	-	-	25	235	237	8	25	237	235
PRIVATE SCHOOLS	7940	-	-	-	-	6,271	1,355	220	1,169	6,271	1,365	1,169
DC AEROSPACE	7950	-	-	-	-	-	-	-	-	-	-	-
PAUL ROB - PCS	7960	-	-	-	-	180	703	581	122	180	703	581
MERIDIAN PCS	7970	-	-	-	-	101	493	460	33	101	461	460
SE ACADEMY OF SCHOLASTIC EXCELLENCE	7980	-	-	-	-	252	367	365	2	252	367	365
KIPP DC - KEY ACADEMY PCS	7990	-	-	-	-	111	383	259	122	111	381	258
CAPITAL HILL DAY SCHOOL	8210	-	-	-	-	-	5	-	5	-	5	5
CITY LIGHTS SCHOOL	8210	-	-	-	-	-	-	-	-	-	-	-
CLARA MOHAMMED SCHOOL	8240	-	-	-	-	-	8	3	5	-	3	5
EDMUND BURKE	8250	-	-	-	-	-	-	-	-	-	-	-
GONZAGA COLLEGE HIGH SCHOOL	8290	-	-	-	-	-	-	-	-	-	-	-
BHACCLATE CONCEPTION SCHOOL	8310	-	-	-	-	-	22	2	19	-	2	19
LOVELL SCHOOL	8318	-	-	-	-	-	6	-	0	-	-	-
NATHAN SCHOOL	8328	-	-	-	-	-	46	12	34	-	12	34
OWLS SCHOOL	9328	-	-	-	-	-	5	1	4	-	5	0
PREPARATORY SCHOOL	9340	-	-	-	-	-	20	10	10	-	10	10
PSYCHIATRIC INSTITUTE OF WASHINGTON	9350	-	-	-	-	-	6	6	0	-	6	0
ST. ANSELMS ABBEY SCHOOL	9358	-	-	-	-	-	-	-	-	-	-	-
ROOTS ACTIVITY LEARNING SCHOOL	9360	-	-	-	-	-	-	-	-	-	-	-
ST. FRANCIS DE SALES	9380	-	-	-	-	13	65	26	21	13	65	31
ST. FRANCIS XAVIER SCHOOL	9400	-	-	-	-	-	44	2	43	-	44	2
		-	-	-	-	-	15	11	5	-	11	5

DISTRICT OF COLUMBIA PUBLIC SCHOOLS  
Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization  
Year ended September 30, 2002  
(in thousands)

